THE MEMPHIS DAILY APPEAL.

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INDICATIONS.

For the Ohio valley and Tennessee, falling followed by rising barometer, southerly veering to westerly winds, stationary or lower temperature, partly cloudy weather and occasional rain.

CAPITAL is sensitive. The Irish troubles are said to be the cause of the late decline in British consols.

A REPORT prevailed in London yesterday to the effect that the government was making preparations to send 5000 additional troops to Ireland.

As might have been expected, in the suit pending between the St. Louis gas company and the city, as to which should pay the cost of the late litigation between them, St. Louis got the worst of it, and is out of pocket by the decision about $75,000.

COMMISSIONER RAUM has telegraphed Collector Woodcock, at Nashville, that there appears to be a reorganization of the illicit distillers in his district, and orders him to take immediate steps to arrest the offenders. In reply, Mr. Woodcock said he did not think circumstances as yet required the use of armed men, but that he would see that the law was fully executed.

THOSE of the south who encourage the idea of handing the southern States over to the Republican party should consider the single fact from South Carolina, that under Republican misrule in that State, the annual expenses of the State government was $554,419. Under Democratic rule the expenses of the State government annually is only $39,535. In other southern States the figures are comparatively the same.

NOTWITHSTANDING his very recent declaration to the effect that the place had not been offered him by any one authorized to make the tender, it is now officially announced that Secretary Thompson has resigned his position in the cabinet—to take effect as soon as his successor is named—to enable him to accept the chairmanship of the American branch of the Panama Inter-Oceanic company.

THE editorial article on the second page of this paper, in reference to the decision of the supreme court of the United States in the case of Merriwether *vs.* Garrett and others, was written before the full text of the opinion had been received, and was based alone upon the private dispatch quoted in its introduction. This will explain some expressions of doubt used by the writer as to the principles enunciated in the decision. The opinion, given at length in another column, however, fully bears out the writer in his conclusions, and confirms him in the assertion that Memphis may well rejoice over the victory thus gained in the highest tribunal in the land.

UP to dark last night there had been no change in the position of Payne and his party of colonists. They and the soldiers are encamped in close proximity to each other, and it is reported that it was only by the earnest advice of the officers commanding the troops that the "invaders," as they are termed, were deterred from making an advance. They have started a messenger to Washington to ascertain if there be any hope of congressional action in their favor, and promise to await his return before attempting to effect forcible entry. Meantime there must ensue great suffering among them, as they are illy-provided to sustain themselves during the time which must elapse before the return of their representative from the national capital.

A CRISIS in Irish affairs is evidently at hand. A cabinet council of the ministry was held yesterday, during which, the chief secretary for Ireland declared that the ordinary law could not be depended upon to preserve the peace and protect property, and thereupon a proposition was made to give the Irish executive coercive powers. This was met by Bright and Chamberlain with a declaration to resign if such powers were voted. After discussion the matter was postponed until to-day, when the council will have another session. The time has arrived when the British government must take decisive steps—either crush out the Land League with the strong hand of military power, or make such concessions as will restore peace to the country. One or the other must be done, and that speedily.

THE St. Louis *Post-Dispatch* claims to have information that negotiations are in progress between Jay Gould and Thomas Allen for the purchase by the former of the Iron Mountain railroad, and that in all likelihood they will result in that road becoming a part of the Gould system within a very few days. Thomas Allen, when asked to make a statement regarding the matter, refused to talk on the subject, but the son of W. R. Allen, one of the vice presidents of the road, admitted negotiations were pending for the purchase of his father's interest. From another source was regarded as trustworthy by the *Post Dispatch*, the statement is made that on Saturday last Jay Gould paid to Thomas Allen two million dollars for either the whole or part of his interest in the road. John C. Gault, general manager of the Wabash, had heard rumors, but knew nothing definite, he thought, however, that the Iron Mountain was the essential part of Gould's scheme, as it is the only competing line into the southwest. "Gould," he said, "is more than ever bound to St. Louis, and obliged to fight the Union Pacific for many years, if not for all time to come. St. Louis and not New Orleans must be the focal point of the Southern Pacific, and this purchase, if made, only gives St. Louis one more hold on the trade of the southwest. The Southern Pacific," Mr. Gault said, "will meet the New York system at St. Louis, and I think this a very good thing for the Wabash."

SECRETARY SCHURZ has written Governor Long, of Massachusetts, an elaborate letter on the Ponca question, in which he says: "I have read a full report of the speeches delivered on the resolution passed at the meeting over which you presided, held in Boston on the 3d of December, for the purpose of expressing sympathy with the Poncas. That meeting was held in the interest of justice. It demanded justice for that Indian tribe, but it seems that not one of the speakers remembered that measure of justice which is due to officers of the government whose names were connected with that deplorable affair. Permit me to demand justice for them also." The secretary then details the familiar history of the Ponca troubles, and continues: "Does it not appear, in view of this complication of difficulties, that the Poncas, after the great fundamental mistake of ceding their lands to the Sioux in 1868, were more victims of unfortunate circumstances than of evil designs on the part of anybody connected with the department? And if your meeting was called in the interest of justice, would it not have been just to the officers of the government connected with this affair to take the circumstances into account. It was reported in several speeches in your meeting that now, at last, that great wrong to Poncas has been 'unearthed.' The secretary claims that it was published in his report three years ago, and quotes passages in relation thereto from his annual reports of 1878 and 1879, but says that congress took no notice of it. He claims that he could not have removed the Poncas from Dakota, as it would have required much more money than their support where they were, and that this department had no authority of law to spend a dollar of the money that was not appropriated. After some remarks upon the resolution adopted at the Boston meeting in reference to the arrest of Tibbels, last summer, on the Ponca reservation, in which Secretary Schurz upholds the conduct of the agent, he says that he officially stated that he had no desire to appeal from, or question the correctness of, Judge Dundas's *habeas corpus* decision in favor of the Poncas, and that he has repeatedly recommended the enactment of a statute by congress to extend the full protection of the laws to Indians the same as to white men. The secretary thinks the language of the resolution was highly intemperate and unjustifiable, to say the least of it.

NOW SHOUT!

The Most Acceptable Bit of Information the People of the Taxing-District of Shelby County Have Received for a Long, Long Time.

Decision of the Supreme Court of the United States Sustaining the Constitutionality of the Act Establishing the Taxing-District Government of Memphis.

WASHINGTON, December 13.—Annexed is the full text of the decision of the supreme court of the United States in the case of Minor Meriwether, receiver, etc., of the city of Memphis *et al.*, appellants, *vs.* Robert Garrett & Son *et al.*, delivered yesterday:

No. 575. Minor Meriwether, receiver, etc., of the city of Memphis, *et al.*, appellants, *vs.* Robert Garrett & Sons *et al.* Appeal from the circuit court of the United States for the Western District of Tennessee. This was a suit brought by Garrett & Sons and other creditors of the city of Memphis against Meriwether, who had been appointed by the Governor of Tennessee to collect unpaid taxes due the city after the abrogation of the municipal charter, and to collect the amounts severally due them from the extinct municipality. The circuit court, in accordance with the prayer of the creditors, appointed another receiver, and rendered a decree in favor of the creditors, which was, in substance, as follows:

First—That the creditors are entitled to recover their debts, the amounts of which will be hereafter ascertained and fixed by the court.

Second—That all assets and property of the city of Memphis, including taxes unpaid, be applied to the payment of its debt.

Third—That the receiver is directed to proceed to collect the assets, including taxes, as directed by the order appointing him.

Fourth—That Mr. Meriwether, the receiver appointed by the governor of the State, is perpetually enjoined from interfering with the assets, property, etc., of the receiver appointed by the circuit court.

Fifth—That all property within the limits of the territory of Memphis is liable and may be subjected to the payment of all debts the city of Memphis owes the creditors suing, and that such liabilities shall be enforced from time to time, in such manner as the court may order.

From this decree Meriwether *et al.* appealed. This court holds as follows:

First—That property held for public use, such as public buildings, streets, squares, parks, fire apparatus, etc., and generally everything held for governmental purposes cannot be subjected to the payment of the debts of the city. Its public character forbids such an appropriation. Upon the repeal of the charter of the city such property passed under the immediate control of the State for the same public use the power once delegated to the city in that behalf having been withdrawn.

Second—Private property within the limits of the territory cannot be subjected to the payment of the debts of the city except through taxation.

Third—The power of taxation is legislative and cannot be exercised otherwise than under legislative authority.

Fourth—Taxes levied according to law before the repeal of the charter other than such as were levied in obedience to special requirement of the contract entered into under authority of the law and such as were levied under judicial decrees for the payment of judgments recovered against the city, cannot be collected through the instrumentality of the court of chancery at the instance of the creditors of the city. Such taxes can only be collected under legislative authority. If no such authority exists the return is by appeal to the legislature, which alone can grant relief.

Fifth—The receiver and back-tax collector appointed by the governor is a public officer clothed with legislative authority for the collection of taxes levied before the repeal of the charter, and the funds collected by him from taxes levied under judicial direction cannot be appropriated to any other uses than those for which they were raised. He as well as any other agent of the State for the collection can be compelled by appropriate judicial orders to proceed with the collection of such taxes by sale of property or by suit, or in any other way authorized by law, and to apply the proceeds upon the judgments.

Sixth—These bills in this case cannot be amended so as to obtain relief against the receiver and back-tax collector without making an entirely new suit.

Seventh—The decree of the court below is reversed.

Eighth—The cause is remanded, with instructions to dismiss these bills without prejudice. Upon the first, second, third and fifth of these points, the judgment of the court was unanimous. Upon the fourth sixth, seventh and eighth, a majority of the court concur.

Chief Justice Waite delivered the opinion of the court, and Justice Field delivered an opinion, concurred in by Justices Swayne and Bradley, that so much of the decree as affirms the fifth proposition was erroneous. Justice Harlan delivered a dissenting opinion, concurred in by Justices Swayne and Harlan.

A CABINET COUNCIL

Of the English Ministry Upon the Gravity of the Irish Situation.

The London Press Comment in No Friendly Terms Upon Forster's Policy.

LONDON, December 13.—The cabinet council met shortly after 3 o'clock this afternoon, all the ministers were present.

The *Pall Mall Gazette*, in a leading article this evening, says: "The announcing of the cabinet to meeting to-day will not cause much surprise to those who have been watching the events closely and have observed Forster's character. For one thing it had been an open secret that one of the most important members of the government has borne with much uneasiness the disposition of the cabinet to act, as we have seen it act, in Ireland. For another thing the want of grasp and firmness which Forster has shown from the first is exactly the quality from which we might expect precipitancy at last. It is a very grave crisis both to England and Ireland. If Gladstone and our section of his colleagues refuse acquiescence in extraordinary measures, it seems almost certain that the ministry will fall to pieces. If the government decide with or without the assent of parliament to adopt extraordinary measures of repression, they will remain in humiliating risk of serious troubles in Ireland, and will hand it over definitely to home-rulers for the future it is probable that the Liberals will obtain, in some form, the extraordinary power that his subordinates at the castle have at last persuaded him that he must have. It is unlikely that ministers who have hitherto opposed coercion will break up the government rather than allow in December what they might be compelled to allow in January. The chances are that by the time to-morrow is over we shall have once more committed ourselves to the old policy of arbitrary government."

The correspondent at Dublin says: "It is rumored that Irish government is about to arrest the leaders of the Land League, and that the magistrates are about to be armed with extraordinary powers. The jury part of the ceremony of striking a jury for the trial of the traversers took place yesterday. Forty-eight jurors were selected. Each party will strike off twelve names from the forty-eight on Friday.

The *News* in a leading article denies that the cabinet was summoned hastily, and says that the orders for the council of Saturday were issued on Friday. There was no state facts to present to the ministers. After a long discussion it was evident the ministers concluded that no immediate need existed for authorizing the Irish executive to go beyond the existing laws or for summoning parliament to sanction new and repressive laws. But it was clearly agreed that unless the state of Ireland materially improved by the sixth of January, some measures, including the suspension of the *habeas corpus* act, should be introduced. They will be introduced, however, in conjunction with remedial proposals, which will, if possible, take the shape of a bill, but may take that of resolutions, affirming the principles of the scheme. These conclusions are the unanimous expressions of opinion of the cabinet."

The *Times* in its leading article says: "The issue of the meeting of the cabinet is to introduce a bill immediately to give the government extraordinary powers for the maintenance of law and order in Ireland. The suspension of the *habeas corpus* act will necessarily form part of such measure. A message from the throne will call attention to the terrible condition of Ireland, and will recommend extraordinary powers for the repression of disorders. A declaration of a remedial policy of the government will be made simultaneously with a proposal for coercion. The land bill cannot be ready by the opening of parliament, but a declaration of its leading principles will then be made. Fixity of tenure will be one of the chief proposals of the government. The resolution to introduce a coercion bill as soon as parliament meets does not exclude a recourse to extraordinary powers before then if necessary."

The *Standard*, in a leading editorial, says "Forster has again allowed himself to be talked over by his colleagues, and another month's grace is to be allowed Irish criminals to complete their work of ruin. The cabinet has refused Forster's demands for coercion."

The *Standard* severely condemns Forster for not resigning in view of the foregoing circumstances.

A news agency reports that the head of the criminal investigation department visited Gladstone yesterday, from which it is supposed that a special detachment of the London police will be sent to Ireland.

Another cabinet council will be held to-morrow.

EDUCATIONAL AFFAIRS.

Meeting of School Visitors—Reports of the Superintendent and Standing Committees—Election of Teachers—Resignation—Adjournment.

Last night the educational board met at the Odd Fellows' library room for the transaction of business. The following named members were present: Messrs. Randle, Boyle, Griswold, Godwin, Shaw, Linkhauer, Rambaut, Jordan, Edgington, Lawhorn, Morrison, Folkes and Walsh. Absent—Messrs. Bannon, Degman, Katrine, Arrington, Livermore, Carey and Ralston.

REPORT OF THE SUPERINTENDENT.

The following report of the superintendent was read:

MEMPHIS, TENN., December 13, 1880.

Total number of pupils in white schools, 2700; total number of pupils in colored schools, 928; grand total, 3628; amount of tuition collected by the secretary for November, $96. Miss Cornelia Ross has resigned her position as teacher, and Miss McMahon has been assigned to duty in the Peabody school. As the board will not convene until after the Christmas holidays, I respectfully ask authority to dismiss the schools at 12 o'clock on Friday, the day before Christmas. Respectfully submitted. CHAS. H. COLLIER, Superintendent.

FINANCE COMMITTEE REPORT.

Mr. Livermore, of the committee on finance, reported as follows:

MEMPHIS, December 13, 1880.

Since last report about $1800 have been paid into the hands of the treasurer, and the present financial condition is as follows:

Outstanding warrants not yet redeemed	$ 3,175 62
Due on pay roll to November 1st	4,907 27
Due on November pay-roll	4,233 50
Due on audited bills	2,059 17
Due on current bills	880 00
Total indebtedness	$15,215 56

Tax notes are being collected very slowly, and we cannot hope for any material relief until the taxes from the Taxing-District for 1881 are due, which we think is in February. Respectfully submitted, JOHN E. RANDLE, A. S. LIVERMORE, Committee.

COMMITTEE ON BUILDINGS.

The committee on grounds and buildings as to what is required for the use of the public schools of Memphis, reported that the cost of a two-story brick building with eight class-rooms, etc., would be $15,000. Six of these buildings would be required, viz: Linden, Jefferson, Alabama and Chelsea for the whites, and Charleston avenue and intersection of Commerce and Alabama streets for the colored people. Cost of buildings, $90,000. Building lots would have to be purchased as follows: Jefferson street, estimated cost, $6,000; Alabama street, $4000; Chelsea schools, $3500; Charleston avenue, $5000; Commerce and Alabama streets, $500; total estimated cost of grounds, $21,000; total estimated cost of buildings, $90,000; total cost of grounds and buildings, $111,000. The ground on Linden street being owned by the board, no outlay would be required. Market and Clay street schools need painting and calcimining, at a cost of $30. The donation by the United States to the city schools of the grounds at the corner of Jefferson and Third streets should be secured, they being eligible sites for schools, etc.

JAMES RALSTON, Chairman.

COMMITTEE ON TEACHERS.

The committee on teachers, Messrs. Jordan, Rambaut and Morrison, reported that two vacancies have occurred in the corps of teachers by the resignation of Misses Capps and Ross. These vacancies have been filled by supernumeraries, leaving the latter positions vacant and recommended to be filled by Miss Sue R. Hale and Miss Mary A. Goodwin. In addition to the above recommendations, Miss Mary Hilson and Miss Mary Graham were nominated to fill the vacancies. Quite a discussion was indulged in on the subject of going outside of the recommendation of the committee on teachers. Several members objected to going outside the graduates who held certificates from the board in the selection of teachers. Visitor Walsh nominated Miss Kennedy, who graduated last year with the highest honors.

BALLOTING FOR TEACHERS.

A ballot was taken by fill the vacancies, which resulted as follows: Misses Hale, 8; Goodwin, 9; Hilson, 6; Graham, 7; Kennedy, 2.

Chairman Folkes declared Miss Mary Goodwin elected by a majority vote. Visitor Walsh with drew the name of Miss Kennedy.

The second ballot was taken, resulting as follows: Misses Hale, 5; Hilson, 1; Graham, 6—no election.

Visitor Edgington nominated Miss Lina Seaton, who had graduated at the high school with the first honors of her class two years ago.

The third ballot resulted as follows: Misses Graham, 6; Hale, 7; Seaton, 2—no election.

The fourth ballot resulted as follows: Misses Graham, 6; Hale, 6; Seaton, 5—no election; foul ballot, only sixteen members being present.

Visitor Goodwin nominated Miss Avery, a graduate of the city schools.

Visitor Walsh nominated Miss Lizzie Kennedy, a graduate of the city schools.

The fifth ballot resulted as follows: Misses Graham, 4; Hale, 4; Seaton, 5; Avery, 2; Kennedy, 1. No election.

It was resolved to drop the lowest candidate after each ballot.

The sixth ballot resulted as follows: Misses Graham, 5; Hale, 4; Seaton, 6; Avery, 1; Kennedy, 0. No election.

The names of Misses Avery and Kennedy were dropped under the rule.

The seventh ballot resulted as follows: Misses Graham, 3; Hale, 5; Seaton, 6; scattering, 2. No election.

The name of Miss Graham was dropped under the rule.

President Folkes appealed to the board to elect Miss Hale as teacher.

The eighth ballot resulted as follows: Misses Hale, 8; Seaton, 6; scattering, 1.

The president announced that Miss Hale was duly elected a teacher to fill the vacancy.

AUDITING COMMITTEE REPORT.

The auditing committee, Visitor Rambaut chairman, read a report, which was adopted, and the bills ordered paid.

COMMUNICATIONS RECEIVED.

President Folkes read a number of communications of persons applying for positions as teachers.

FOURTH-WARD VISITOR RESIGNS.

The resignation of Dr. Arrington, of the Fourth ward, was read and accepted.

LEASING SCHOOL BUILDINGS.

The board ratified the lease, for three years, of the Jefferson street school, and the secretary and president were instructed to sign the lease; and also ratified the lease of the Chelsea street schools, with the same instructions.

ELECTION FOR VISITORS.

At the last election by the people for school visitors from the sixth ward, two gentlemen were elected, Messrs. Linkhauer and Livermore, but the people did not designate which of them should have the long term or the short one. The board resolved to take a vote and designate which should have the long or short term. The vote resulted as follows: Linkhauer, 7; Livermore, 9. Mr. Livermore was declared entitled to the long term.

APPROPRIATION MADE.

On motion one hundred dollars were appropriated for the next election for school visitors, and a committee of three was appointed to act in conjunction with the sheriff in the matter. The committee appointed consisted of visitors Casey, Bannon and Boyle.

ADJOURNMENT.

On motion the board adjourned *sine die*.

TAXING-DISTRICT.

Financial Report for Nearly Two Years to be Sent to the Governor—Interesting Review for the Public.

Yesterday was issued a pamphlet containing the biennial report of the president of Fire and Police Commissioners of the Taxing-District (Memphis) of Shelby county, which will be transmitted to the governor of the State, according to law. The report contains a map and description of the sewerage system of the city, the names of the legislative council composed of the Police and Fire Commissioners, and members of the Board of Public Works, the report of President Porter, and the reports of the secretary as to the different departments of the city government. The report of the president is as follows:

TAXING-DISTRICT, SHELBY COUNTY, TENN., } December 1, 1880.

To His Excellency, Governor A. S. Marks:

SIR—As required by section 13 of the act creating the Taxing-District of Shelby county, Tennessee, I herewith hand you a report of our receipts and disbursements, setting out during the twenty-two months ending November 30th, at close of business.

For receipts of all departments, for 1879 and 1880, also the total levy of taxes for these departments, and the uncollected balances, you are referred to exhibits A and B. The total levy for the two years amounted to $817,726 46; amount collected, $543,888 02; leaving uncollected, $273,838 44. The uncollected balance of the December levy of sewer tax, now due, amounting to $144,018 95 should be deducted, which leaves the actual delinquent list for the two years $129,819 49.

For a tabular statement of total receipts and disbursements for all the departments, showing balances, you are referred to exhibit C.

For classified statements of the expenditures of the various departments you are referred to exhibits D, E, F, G, H and I of the secretary's report, hereto appended and made a part of this report.

For a detailed statement of paving done on streets and levee you are referred to the report of the engineer, marked exhibits J, K and L, hereto appended and made a part of this report.

For detailed statement of number of miles of sewers and subsoil drains, you are referred to report of the engineer in charge, marked exhibit M, hereto appended and made a part of this report.

For detailed statement of work done by board of health and sanitary departments, you are referred to report hereto attached, marked exhibit N, and made a part of this report.

The act creating the Taxing-District was passed January 29th, and approved January 31, 1879. While a rate of taxation was fixed, the assessment of property and merchants' capital was not provided for, which necessitated an amendment, which was passed March 11th. Very soon thereafter the validity of the charter or act creating the Taxing District was tested, which stopped the payment of taxes. The supreme court decided in our favor on the fourth day of June, 1879, during which time a very small amount of revenue was received, and, in order to run the government, Hon. John Overton, jr., and myself, borrowed about $7000. After that time taxes were being promptly paid until the 10th of July, 1879, when the yellow-fever made its appearance, which prevailed until about the 1st of November. During that time the payment of taxes ceased again and business of every kind was almost entirely suspended. Therefore, very little paving or other work was done until January, 1880, since which time over five miles of sewers have been completed, the sewers to convey sewage into the river, and the subsoil drains to drain and purify the soil; both are acting splendidly. Our thanks are due Colonel G. E. Waring, jr., of Newport, Rhode Island, for his assistance in the plans of sewerage and subsoil drains. I think other cities would do well to investigate before adopting any other system.

The police department, under P. R. Athy as chief until August 1st, when he was elected sheriff, and since that time under W. C. Davis as chief, has been admirably managed, and the officers and men have performed their duties well and faithfully. Nearly the entire force remained at their posts during the terrible yellow-fever epidemic of 1879.

The fire department, under M. McHaddon as chief, has been very efficient, and officers and men have done their duty nobly and efficiently. Nearly the entire force of this department also remained on duty during the epidemic. To these departments our people owe a debt of gratitude for their vigilance and promptness in protecting life and property, especially during the epidemic.

C. L. Pullen, secretary, has rendered me invaluable aid. He understands the duties of the office thoroughly, and performs them promptly. He deserves great credit for the able and systematic manner in which he has managed his office.

Judge C. W. Heckell, district attorney, has done his whole duty, promptly and efficiently.

Major N. Meriwether, District engineer, has performed the arduous duties of his office satisfactorily and well.

Dr. G. R. Thornton, president board of health, has been active and vigilant in performing his duties, and has had an immense amount of work done. Captain D. P. Jackson, health officer, has rendered his valuable assistance, and is entitled to great credit.

The hospital has been splendidly managed by Dr. A. A. Lanprane.

To Hon. John Overton, jr., Colonel M. Burke, C. W. Geyer, R. Galloway, John Gunn, W. N. Brown and J. M. Goodlett, members of the legislative council, the thanks of the people are due for the able, efficient and prompt manner in which they have performed their very arduous duties. During my administration they have failed but once to have a quorum at council meetings, which have been held very often; to them I am also greatly indebted for their courtesy, kindness and forbearance.

Hon. John Overton, jr., and Colonel M. Burke, as members of the fire and police board, have performed their duty promptly, honestly and with marked ability, devoting a great deal of their time to the government at an small amount of $500 per year. I am unable to express my admiration for their able services in assisting me in administering the government and my gratitude for their kindness and support.

To all of the officers of the government I wish to express my thanks, and to assure them that I highly appreciate their valuable services. Nor can I close this part of my report without expressing my profound thanks to many private citizens, merchants, lawyers and others—for their friendly counsel, generous support and great help.

Great credit is due to the State and National Boards of Health for their material and liberal aid and assistance during the epidemic of 1879, and to the National Board for the sanitary survey of the city, and recommending what was necessary to be done to make this a healthy city; also for their river inspection during the last summer.

To the press the government is greatly indebted for their kindness and support, and especially to the Appeal and Avalanche for publishing notices of council meetings, and the proceedings of the council, free of charge.

The people have been the great friend of the government, not only obeying the laws, but paying their taxes promptly and making liberal subscriptions for paving and sanitary work. Besides paying their taxes, they have expended from $150,000 to $200,000 in cleaning out, disinfecting and filling up privy-vaults, making connections with the sewer, and other valuable sanitary work during this year—this, too, after two successive epidemics of yellow-fever, which prostrated business and reduced values of property, etc., very largely.

All employes of the government have been promptly paid, and the Taxing-District can pay all its liabilities on demand, except what it owes to Overton, Burke and Porter, about $40,000, temporarily loaned to finish paving and continue the sewer work while the weather was suitable, which will be paid in a few weeks.

All contracts are made on a cash basis.

The object in creating the Taxing-District was not to liquidate the debt of the old city of Memphis, but to have a cheap and efficient system of government, so as to put the municipality in a good sanitary condition, pave the streets, and to enable us to pay that debt upon terms that may be agreed upon by the commissioners that may be appointed and the creditors. I sincerely hope some arrangement can be made by which the debt can be compromised to the satisfaction of all parties and paid.

Our people owe your excellency a debt of gratitude that cannot be expressed by words for assistance you rendered at the breaking out of the yellow-fever in 1879, which enabled me to protect life and property; for the powerful appeal made to the people of Tennessee for money and supplies to aid in feeding and caring for our people in camps; for your very generous offer to aid me in taking care of the same without limit as to the amount, if reasonable; for calling the legislature together in extra session to pass our sewer bill; and for many other acts of kindness.

Our people also thank the generous, kind and humane state treasurer, Colonel Marsh T. Polk, for his many acts of kindness and valuable assistance rendered during the epidemic.

To your excellency, for the many acts of courtesy, kind advice and support, I have not the ability to express my gratitude.

If I have in my official capacity met your expectations, and given reasonable satisfaction to you and my people, I am fully compensated for the cares, anxiety, disappointments, weary days and sleepless nights incident to this peculiar, responsible and only public office I ever held.

Respectfully submitted. With sentiments of highest esteem, I have the honor to be your excellency's friend and obedient servant,

P. T. PORTER.

In to-morrow's (Wednesday's) *Appeal* will be published the figures showing receipts, expenditures and balances of the different departments of the city government, referred to in President Porter's report.

FITZ JOHN PORTER

And His Seemingly Interminable Case Again a Bone of Contention in the United States Senate—No Settlement Yet Within Sight.

Discussion of the Right of an Ohio Representative to a Seat in the House—Bills and Resolutions Introduced—The Electoral Count Bill Again.

WASHINGTON, December 13.—Mr. Townsend [O.] presented the credentials of E. B. Taylor, the member-elect of the nineteenth district of Ohio (President-elect Garfield's district.)

Mr. Hurd [O.], the credentials having been read objected to Taylor being sworn in, and moved that the credentials be referred to the committee on elections.

Mr. McKinney, of Ohio—On what grounds?

Mr. Hurd stated that on May 15, 1878, a law had been passed by the Ohio legislature creating the nineteenth district.

Mr. Butterworth (interrupting) The certificate of the election is regular on its face; is it not?

Mr. Hurd—I take it it is not. Proceeding, he said that General Garfield had been elected from the nineteenth district as it had been composed under the law of 1878. In 1880 the law of 1878 had been repealed and a new district created. The ground upon which Mr. Taylor rested his claim was that the vacancy which had been created by the resignation of Garfield from the old nineteenth district might be filled by an election held within the territory which had formerly composed that district. This claim he submitted was without foundation. Garfield's resignation could not occasion a vacancy in that district, and, therefore, on the face of the certificate it was patent that Taylor had not the right to sit in the house. The whole trouble was with the legislature of Ohio, which had passed a law whereby 380,000 people would have fifteen representatives in the next congress, while 360,000 would only have five representatives, without making provision for vacancies. Let the legislature of Ohio bear the blame, and let not the house seat a man elected from a district which had no existence.

Mr. McKinney argued that, assuming there was any force in the objection made by his colleague (Hurd), the member elected had *prima facie* right to his seat, the objection should go to the committee on elections, but in the meantime the member elect should not be deprived of his right to represent the nineteenth district.

After some further discussion Mr. Hurd withdrew his objection, and Mr. Taylor, having qualified, moved that the credentials be referred to the committee on elections. Agreed to.

Under the call of States for bills and resolutions the annexed were presented:

By Mr. Crapo: A resolution declaring the policy of the United States in regard to an interoceanic canal. It is as follows:

Resolved, That the construction of the interoceanic canal connecting the waters of the Atlantic and Pacific oceans by means of foreign capital under the auspices of, or through a charter from any European government, is hostile to the established policy of the United States. It is in violation of the spirit and declaration of the Monroe doctrine, and can't be sanctioned or assented to by this government. That the United States will assert and maintain such control and supervision over any inter-oceanic canal as may be necessary to protect its natural interests and mean s of defense, its unity and safety, and to advance the prosperity and augment of the commerce of the Atlantic and Pacific States of the Union.

He desired to have it referred to the committee on foreign affairs, but this motion was opposed by several members, who desired to have it sent to the committee on inter-oceanic ship canal.

Mr. Cox [N. Y.] chairman of foreign affairs committee, did not much care to what committee the resolution went. The foreign affairs committee had reported already a resolution on this subject, and the American republic was disgraced because the American congress had not acted on that report. Let the house fix some time to consider that report, and notify M. DeLesseps that the American people were still alive.

Mr. King [La.] chairman of the inter-oceanic committee, moved that the resolution be referred to his committee, and argued that that was the proper committee to which to send it. A somewhat similar resolution had been reported to the house by that committee, and it was to the shame of the American people that no action had been taken on it. He now held that report in his hand, and if permission were granted, would now put it on its passage. This being out of order, was taken on reference, and the house, by a vote of 94 to 64, referred the resolution to the foreign affairs committee.

The speaker then proceeded to call the States for bills and resolutions, under which call the following were introduced and referred:

By Mr. Page: Amending the statutes in relation to the immediate transportation of dutiable goods.

By Mr. Stephens: Authorizing a charge for unsealing and refining bullion when at or above the standard.

By Mr. Myers: Calling on the secretary of the treasury for information as to what sum or sums of money were paid to U. S. Grant by the United States from the time of entering the military academy at West Point until his first appointment from the regular army in 18——; also for the sums of money paid him in connection with military service in Illinois in 186 until he resigned his commission, such statement to be in detail, covering all payments of every description made to said U. S. Grant, and also what moneys were paid to him during his terms as President of the United States, from March 4, 1869, to March 3, 1877, inclusive.

By Mr. Morrison: To provide for the regulation of commerce by railroads between States, and for the better protection of capital invested in railroads; also, for proposing a constitutional amendment on the subject of free schools and of education.

By Mr. Willis: To reduce the postage on letters and letter matter to two cents for each one-half ounce or fraction thereof; also, to reform the civil service of the United States.

By Mr. Hubbell: To impose a duty, at least of one and one half cents per pound, on all fresh water fish called lake fish, and one half cent per pound on all fresh water fish called soft fish, imported into the United States which have been caught in Canadian waters; also, consolidating the bureaus of military justice and corps of judge advocates of the army.

By Mr. Clardy: Repealing the statutes requiring steam vessels while towing to carry certain lights.

By Mr. Butterworth, by request: For the erection of a bronze statue to Chief Justice John Marshall.

By Mr. Warner: Authorizing the appointment of five representatives, four senators and five experts to revise and report the new laws.

By Mr. O'Connor: Repealing the export tax on tobacco, snuff and cigars; also for the construction of a ship canal across the Charleston neck.

By Mr. Whitthorne: To provide for the pedestal for the monument erected to Admiral Farragut in Washington.

By Mr. Dibrell, by request: To authorize the retirement of commissioned officers of the army after they have served fifteen consecutive years.

By Mr. Deuster: To terminate the existing treaties with the North German confederation. The resolution is as follows:

Be it resolved, etc., That the President of the United States be, and he hereby is, requested, to notify the German government of the termination of the existing treaties, and open negotiations for a new treaty, fully covering the grounds heretofore taken by the United States government upon the subject.

Mr. Kelly introduced a bill providing for the payment of the bonds falling due in 1881, but subsequently withdrew it, stating he would offer it as a substitute for the funding bill when that bill was under consideration.

Mr. Calkins offered the following resolution, which was unanimously adopted:

Resolved, That the sympathy of this house is hereby extended to the unhappy laboring class of Ireland in its effort to effect a reform in the present oppressive tenant system prevailing in that country.

Mr. Cox, chairman of the committee on foreign affairs, reported a resolution to authorize the speaker to establish an analogous exchange of documents between the French and American republics, as a token of good will between the respective representative bodies of the two governments. Adopted. Also a resolution reciting first that certain volumes of speeches of Thiers had been presented to the American congress by Mme. Thiers and the recent death of that lady, and authorizing the speaker to present through the state department the sympathy and condolence of the American people upon this great bereavement of the people of France. Adopted.

Mr. Lowe asked leave to offer a resolution reciting that the laws of certain States regulate within their jurisdiction the exercise of the electoral franchise, and that such regulations, particularly in the States of Rhode Island, Massachusetts, Pennsylvania, Delaware, Virginia and Georgia, are claimed to be restrictions on the electoral franchise, and providing for the appointment of a committee to examine into matters relating to the exercise of the electoral franchise in the several States so far as the same may be in violation of the constitution.

Mr. Morse objected.

Mr. Converse, chairman of the committee on public lands, reported a bill for the relief of homesteaders and pre-emptor on public lands. Referred to the committee of the whole.

Bicknell then called up the electoral count resolution, and a somewhat protracted debate ensued, pending which the house adjourned.

Senate.

The resolution offered by Senator Vest instructing the civil service reform committee to inquire into the propriety of such legislation as shall require the officers and seamen in the signal corps and have the rank of sergeant filled by appointment from the navy or by promotion in the corps, led to general discussion as to the methods of the signal bureau. The resolution finally was amended on motion of Senator Edmunds, so that inquiry shall be made by the committee on military affairs, so amended the resolution was adopted.

On motion of Senator Randolph a bill for the relief of Fitz John Porter was taken up, 35 to 15—a party vote except that Hoar voted aye.

Senator Randolph offered the amendment announced by him four days ago.

Senator Edmunson moved to amend by limiting to one year from the passage of the bill, the time within which Porter's restoration to the army can be made. If the present president, or the next President, should not see fit to restore him, the bill should live until future administrations.

This was rejected by a party vote except that Senators Davis, of Illinois, and McDonald voted aye.

Senator Carpenter then argued against the power of congress to revoke the sentence of the court-martial; or reinstate in the army, one who had been expelled.

Senator McDonald believed congress had plenary power over everything connected with the army.

Senator Beresford took this position also, and regarded Senator Carpenter's doctrine as subversive of the free government insured by the subordination of the military to the civil power. In this connection he referred to the recommendation in the President's message that the office of lieutenant-general be created, and coupled General Grant's name with the quotation.

Senator Carpenter—Does the senator say that the recommendation is for authority to make General Grant captain-general?

Senator Hereford—The language conveys that idea.

Senator Carpenter—I should certainly vote against such a bill.

Senator Hereford—It does not mention him by name.

Senator Carpenter—Oh, that is the whole point. I do not question that congress might pass a law saying the President should have power to appoint all officers of a certain grade in the army, but I say congress cannot pass a law saying the President may appoint John Smith a colonel in the army, for instance.

Senator Hereford—Why not?

Senator Carpenter—Because that is exercising the power of appointment; the other is merely creating an office. The power of appointment is lodged in the hands of the President, by and with the advice and consent of the senate.

Senator Hereford continued to argue that congress can authorize the appointment of any public servant by name.

Senator Thurman replied to Senator Carpenter's argument, and stated his opinion that the court-martial had no right to impose disqualification to hold office, and that it is no infringement upon the petitioning power for congress to provide that a man shall be subject to military duty. The power given congress to maintain an army and provide regulations for it covers the power to say who shall or who shall not hold offices in the army. Nor is the bill imperative. It does not command the President. It authorizes him in his discretion to act. We have no provision in the constitution providing that the laws authorizing the President's appointments shall be general laws. He referred to the case of Surgeon-General Hammond, who was restored the army.

Senator Carpenter reported that the Hammond case was not analogous to Porter's.

Senator Thurman then cited the cases of Major Collins, Major Sinclair and others.

Senator Logan stated that these men mentioned by Senator Thurman were nominated and their names sent into the senate for confirmation. He pointed out in what the cases were like Porter's.

Senator Carpenter again spoke, placing the sympathy for Porter below the importance of the constitutional question involved. It was dangerous to disregard the constitution even in small matters. He had heard very startling statements today. He would ask the senator from Indiana (McDonald) if, in his opinion, congress could discharge General Sherman to-morrow.

Senator McDonald [Ind.] did think so, and not only General Sherman, but every person in the army except the President, its commander-in-chief. Senator Carpenter remarked that the senator was then driven to the ground that General Sherman was not one of the officers of the United States which, by the constitution, the President was authorized to appoint.

Senator McDonald claimed that he was driven to no such ground. His ground was that the army was provided for in another part of the constitution, which gave the whole subject to congress.

Senator Carpenter said that authority was there given congress to establish an army, just as authority was given it to constitute courts; but no authority was given to appoint officers of the army or judges of courts. There was also authority to make regulations for the government of the army, but no authority to govern the army, just as there was authority to establish methods of judicial proc